

COPY



California Emergency Management Agency

May 7, 2009

Tony Rouhotas, Jr., Fire Chief  
Imperial County Office of Emergency Services  
1078 Dogwood Rd. Suite 104  
Heber, Ca. 92249

Subject: Corrective Action Plan for Monitoring Narrative Report #M08-014

Dear Chief Rouhotas:

As you are aware, the California Emergency Management Agency, formerly (OHS) is responsible for monitoring subgrantees to ensure that all administrative, programmatic and financial responsibilities are fulfilled and in accordance with the individual grant guides and applicable rules and regulations.

We have completed our review of your submitted corrective action plan for fiscal year FY02-0088, 2002-0013, 2003-0167, 2003-0035 and 2004-0045 grant programs and have concluded that you have implemented appropriate corrective action as prescribed in the Monitoring Narrative Report #M08-014. Therefore, no further action is required on your part.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Murphy".

Brendan A. Murphy, Deputy Director  
Division of Administration  
Monitoring and Audits Unit

cc: Cameron Bardwell, Program Representative  
Monitoring and Audits Unit, Chron File  
Grants Management Unit, Chron File



Imperial County  
Office of Emergency Services  
1078 Dogwood Road, Suite 104, Heber, CA 92249  
(760) 482-2400 Fax (760) 482-2427

Tony Rouhotas, Jr.  
Fire Chief/OES Coordinator

Rosa Hernandez  
Deputy Coordinator

April 15, 2008<sup>9</sup>

Brendan Murphy, Deputy Director  
Governor's Office of Homeland Security  
Monitoring and Audits Unit  
Sacramento, CA 95814

Re: Corrective Action Plan for Monitoring Report #M08-014

Dear Mr. Murphy:

On December 31, 2008, Imperial County Office of Emergency Services was notified by the Office of Homeland Security Monitoring and Audits Unit that the corrective action plan for Monitoring Report #M08-014 still needed corrective actions. The purpose of this letter is to respond to the noncompliance finding.

**Finding #1 – Invoice for Exercise expenditures not submitted.**

Imperial County self-certifies that \$11,498 was spent in the exercise category for 2003-0167, which was split between three exercises; a tabletop exercise with the El Centro Sector U.S. Border Patrol, the Calexico Port of Entry hazardous materials spill exercise, and an explosion exercise at the Southwest High School.

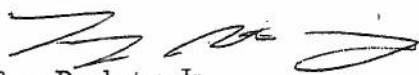
In 2002 and 2003, cities would provide the county a request for reimbursement (on city letterhead) for their exercise expenditures without documentation and/or invoices. Imperial County has provided all records on file and has done its best to research the information related to this grant, including the request of invoices from the auditor's office for each city in which the exercise took place.

**Corrective Action Plan:** Imperial County has implemented a corrective action plan to obtain all invoices, roster of attendees, time sheets, certified instructor information and any backfill.

We would like to take this opportunity to thank you for your assistance and professionalism in this process.

Feel free to contact me if you have any questions.

Sincerely,

  
Tony Rouhotas, Jr.  
Fire Chief/OES Coordinator

cc: Jennifer Kolbe, Program Monitor

*Preparedness Starts With You!*



Imperial County  
Monitor Review Findings  
Corrective Action Plan

**Finding #1:** In the FY 2002-0133, the subgrantee did not provide documentation of the \$2,749 spent in Exercise monies for the Disaster Drill performed on November 13, 2003. A summary report, list of time sheets, instructors and any back fill were not submitted. In the FY 2003-0167 reimbursement, the subgrantee did provide supporting documentation in the way of overtime for the disaster drill at the S. W. Performing Arts Center. However, only \$6,742 was accounted for of the \$27,190 reimbursed. Table Top "Port of Entry" did not have supporting documentation in the way of a list of attendees, time sheets, instructors and any backfill.

**CAP Required:** The subgrantee must provide the missing documentation to satisfy the full reimbursement of \$2,749 for FY 2002-0133 and \$27,190 for FY 2003-0167. Further, the subgrantee must provide a corrective action plan to ensure that in the future, its Exercise management system is sufficient to account for all activities and expenditures reported.

**Action Taken:** The subgrantee self-certified that the county has implemented a better program management system that details the allocation of Exercise expenditures and supporting documentation for each activity performed. The subgrantee provided invoices totaling \$3,101 for the Disaster Drill performed on November 13, 2003. For grant 2003-0167, the subgrantee submitted invoices for the S.W. Performing Arts Center drill in the amount of \$15,692, leaving a balance of \$11,498. The subgrantee submitted a self certification that the remaining amount of \$11,498 was split between three exercises; El Centro Sector U.S. Border Patrol, the Calexico Port of Entry exercise and the explosion at S.W. Performing Arts Center. In 2002 and 2003, cities would provide the county a request for reimbursement for their expenses without documentation and or invoices. Imperial County has provided all records on file and has done its best to research the information related to this grant, including the request of invoices from the auditor's office for each city in which the exercise took place.

**Finding Corrected.**

**Finding #2:** The subgrantee did not provide the Program Monitor with an After Action Report for the FY 2002-0133 Disaster Drill and the FY 2003-0167 Table Top "Port of Entry" and "Explosion at S.W. Arts Center exercises.

**CAP Required:** The subgrantee must provide an After Action Report.

**Action Taken:** The subgrantee submitted an After Action Report for all exercises.

**Finding Corrected.**

**Finding #3:** The subgrantee was reimbursed in the amount of \$13,000 for the FY 2004-0045 grant but the Program Monitor could only account for \$9,619.36. Further, the subgrantee did not submit the required documentation: training courses, qualified trainers and eligible attendees.

**CAP Required:** The subgrantee must provide documentation of courses taught, types of training provided, qualified trainers and documentation of eligible expenditures under Citizen Corps. The subgrantee must also provide a corrective action plan addressing how it will ensure that in the future, training expenditures are documented and accounted for by grant funding source.

**Action Taken:** The subgrantee submitted courses, eligible attendees and training certificates. The subgrantee also self certified to have a better Training program management system and supporting documentation for each activity performed.

**Finding Corrected.**

**Finding #4:** In FY 2003-0167, the subgrantee was reimbursed \$7,109 in Planning money however, the Program Monitor did not receive documentation as to what was produced in the way of publications, threat assessments and or strategy development. Also, in FY 2004-0045, the subgrantee was reimbursed \$20,693 in Planning money under CCP, however this amount is not reflected on the ledger provided and are questionable costs.

**CAP Required:** The subgrantee must submit documentation of eligible Planning costs; regular time, overtime, workshops, travel costs, supplies and or plans in strategies, risk analysis and establishing mutual aid agreements. The subgrantee must submit documentation totaling \$20,693.

**Action Taken:** The subgrantee provided copies of the Citizen Corps program developed by the county. A copy of the CERT brochure, Lesson Module and Citizen Corp Program Annex was produced. In addition, Imperial County has self certified that the county has implemented a better program management system that details the allocation of expenditures and supporting documentation for each activity.

**Finding Corrected.**

**Finding #5:** The subgrantee does not have a general ledger accounting system with specific line items in M&A, Exercise, Training and Planning.

**CAP Required:** The subgrantee must provide a general ledger with the required line items.

**Action Taken:** The subgrantee provided a ledger with the required line items.

**Finding Corrected.**

**Finding #6:** In review of the FY 2002-0088 grant, the subgrantee was able to show that the grant money was placed in an interest bearing account and gained \$161.32 in interest.

**CAP Required:** The subgrantee must submit a check to the U.S. Dept of Health and Human Services in the amount of \$61.32.

**Action Taken:** The subgrantee submitted a check to U.S. Dept of Health and Human Services.

**Finding Corrected.**

**Finding #7:** The subgrantee did not provide a copy of the cancelled check written to U.S. Dept of Health and Human Services, to Office of Homeland Security.

**CAP Required:** The subgrantee must provide a copy of the cancelled check to U.S. Dept of Health and Human Services.



**Action Taken:** The subgrantee submitted a copy of the check to the Office of Homeland Security.

**Finding Corrected.**

**Finding #8:** Allowable costs/activities of salaries charged to the grant.

**CAP Required:** The subgrantee must submit functional timesheets in order for the Program Monitor to determine whether the costs are allowable.

**Action Taken:** The subgrantee submitted copies of implemented functional timesheets and self certified that the county will maintain timesheets in future grant expenditures.

**Finding Corrected.**

**Finding #9:** The subgrantee did not provide documentation for monies spent under Management and Administration in the following grant years: FY 2003-0167, \$3,764; FY 2003-0035, \$11,650; FY 2004-0045(SHSP) \$15,814; FY 2004-0045(LETTP) \$4,147. The subgrantee did not maintain functional timesheets for allowable costs charged to the grant.

**CAP Required:** The subgrantee must provide functional timesheets for the M&A charged to each grant. Also, a worksheet must be provided that reflects:

- a. hours charged to the grant – broken down by years, activity and project.
- b. wage of employee.
- c. benefits charged to the grant.

Additionally, the subgrantee must provide a corrective action plan to ensure that in the future, it has a system in place that supports personnel charges to all OHS grants.

**Action Taken:** The subgrantee self certifies that it will maintain a detailed worksheet that reflects hours charged to the grant (broken down by year, activity and project); wage of employee and benefits charged to the grant. In addition, a functional timesheet was submitted.

**Finding Corrected.**

**Finding #10:** In reference to Finding #9, the Program Monitor was unable to determine if there was any overtime or backfill for the following: FY 2003-0167 for \$3,764; FY 2003-0035 for \$11,650; FY 2004-0045 SHSP grant for \$15,814 and FY 2004-0045 LETTP grant for \$4,147.

**CAP Required:** If the subgrantee is unable to submit functional timesheets, the subgrantee must submit a detailed reconciliation ledger report that matches the labor records detailing the expenditures reported by grant year. Pay registers must be included for any overtime and backfill for each exercise, including Table Top Exercise "Port of Entry," "SEMS Training" and the "Explosion at S.W. Art Center." The ledger will need to include:

- a. basis of OT/backfill
- b. reason for backfill and for whom
- c. hours charged
- d. rate of pay
- e. total cost break down charged to the grant as it relates to the attendees.

**Action Taken:** Imperial County went to the auditor's office and pulled time sheets for the exercises mentioned above however, they were unable to distinguish between regular

time and over time charged to the grant. The subgrantee self certifies that beginning with the 2007 grant, Imperial County will maintain a complete ledger and functional timesheets on all staff paid using OHS funds; including basis of OT/backfill, reasons for backfill and for whom, hours charged, rate of pay and total cost breakdown charged to the grant as it relates to the attendees.

**Finding Corrected.**

**Finding #11:** Due to Findings #8, #9 and #10, and the lack of supporting documentation provided, the Program Monitor was unable to ascertain if the costs are allowable.

**CAP Required:** The subgrantee must complete the Corrective Action Plan for findings #8, #9 and #10 before the Monitor can ascertain if the costs are allowable.

**Action Taken:** The subgrantee has self certified that it will maintain a complete ledger and functional timesheets on all staff paid using OHS funds. It is noted that the three exercises took place with various cities given a portion of the grant monies to put the exercises into play. The subgrantee pulled time cards at the auditor's office for the various time periods in which the exercises took place. It could not be determined which hours related to the grant. The monitor does not see any impropriety with the counties use of funds. The two subgrantees were not employed with Imperial County during the time of the grant performance periods.

**Finding Corrected.**

**Finding #12:** Upon review of the procurement and purchasing manual for Imperial County, the Program Monitor determined that the manual did not include language pertaining to the Davis-Bacon Act (fair employment), the California Environmental Quality Act (CEQA) or the National Environmental Protection Act (NEPA).

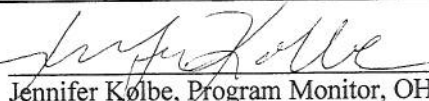
**CAP Required:** The subgrantee must ensure that the aforementioned language is included in its procurement policy. The county may use a separate addendum to comply with this requirement.

**Action Taken:** The subgrantee submitted an addendum with the required inclusion of the David-Bacon Act, NEPA, and CEQA.

**Finding Corrected.**

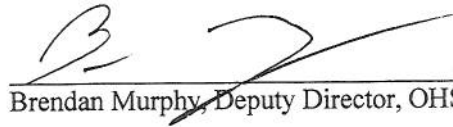
---

Prepared by:

  
Jennifer Kolbe, Program Monitor, OHS Administration Division, Monitoring & Audits Unit

5-7-09  
Date

Approved by:

  
Brendan Murphy, Deputy Director, OHS Administrative Division, Monitoring & Audits Unit

\_\_\_\_\_  
Date



**COPY**



**California Emergency Management Agency**

February 5, 2009

Tony Rouhotas, Fire Chief  
Imperial Operational Area  
1078 Dogwood Rd. Ste 101  
Heber, Ca. 92249

Subject: Corrective Action Plan for Monitoring Report #M08-014

Dear Mr. Rouhotas:

On August 8, 2008 the Office of Homeland Security (OHS) Monitoring and Audits Unit (MAU) issued monitoring narrative report #M08-014. A corrective action plan was necessary due to administrative, programmatic and/or fiscal management noncompliant findings identified in the monitoring narrative report. Technical assistance from OHS was offered in the development of this corrective action plan.

The Monitoring and Audits Unit is required by OMB Circular A-133 to conduct a follow-up to verify satisfaction of the corrective action plan. On January 27, 2009 your Program Monitor, Jennifer Kolbe, made contact with you in order to assist you in achieving compliance but as of this writing we have not received the required information necessary to approve your corrective action plan.

Therefore, until we have received and approved the required information/supporting documentation your agency and/or its sponsoring entity, its officers and governing body is denied from receiving any future OHS grant awards.

If you have questions regarding this letter, please contact Jennifer Kolbe, Program Monitor at (916)324-6118

Thank you for your cooperation.

A handwritten signature in black ink, appearing to read 'Brendan Murphy'.

Brendan Murphy  
Deputy Director

Cc: Cameron Bardwell, Program Representative,  
Monitoring and Audits Unit, Chron File  
Grants Management Unit, Chron File



Imperial County  
Office of Emergency Services  
1078 Dogwood Road, Suite 104, Heber, CA 92249  
(760) 482-2400 Fax (760) 482-2427

Tony Rouhotas, Jr.  
Fire Chief/OES Coordinator

Rosa Hernandez  
Deputy Coordinator

December 19, 2008

Brenda Murphy, Deputy Director  
Governor's Office of Homeland Security  
Monitoring and Audits Unit  
Sacramento, CA 95814

Re: Corrective Action Plan for Monitoring Report #M08-014

Dear Ms. Murphy:

On December 1, 2008, Imperial County Office of Emergency Services was notified by the Office of Homeland Security Monitoring and Audits Unit that the corrective action plan for Monitoring Report #M08-014 still needed corrective actions. The purpose of this letter is to respond to the noncompliance findings.

We would like to take this opportunity to thank you for your assistance and professionalism in this process.

Feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Tony Rouhotas, Jr.".

Tony Rouhotas, Jr.  
Fire Chief/OES Coordinator

cc: Jennifer Kolbe (Program Monitor)



Imperial County OA  
Monitoring #M08-014

**Finding #1 – Invoice for Exercise expenditures not submitted.**

Response to Finding #1

In FY 2002 and 2003, grants in Imperial County have provided all records on file and has done its best to research the information related to this grant. Before 2004, cities would provide the county a request for reimbursement (on city letterhead) for their exercise expenditures without documentation and invoices.

Corrective Action Plan: Imperial County has implemented a corrective action plan to obtain all invoices, roster of attendees, time sheets, certified instructor information and any backfill.

**Finding #4 – Invoices for Planning cost for FY 2004-0045 for \$20, 693 were not submitted. Items produced with Planning money were not submitted.**

Response to Finding #4

Attached find the FY 2004-0045 (Org Key #1733001) ledger from the County Auditor's Office with a summary expenditure of Planning cost totaling \$20,693.00.

Corrective Action Plan: Imperial County OA has implemented a better Training/Planning program management system that details the allocation of Planning cost and supporting documentation (such as regular time, overtime, workshops, travel cost, supplies and or plans) for each activity performed.

**Finding #8, 9, 10 & 11 Unable to determine if M& A costs are allowable without functional timesheets.**

Response to Finding #8-11.

Attached find the FY04-05 summary of M&A expenditures provided by the County Auditor's Office. No functional time sheets were used in prior years.

Corrective Action Plan: Imperial County has implemented a functional timesheet on all staff paid using OHS funds. Including a ledger that reflects: hours charges to the grant (broken down by year, activity and project); wage of employee; and benefits charged to the grant.

# COPY



## OFFICE OF HOMELAND SECURITY

November 25, 2008

Tony Rouhotas, Fire Chief  
Imperial County, Office of Emergency Services  
1078 Dogwood Rd. Ste 101  
Heber, Ca. 92249

Subject: Corrective Action Plan for Monitoring Report #M08-014

Dear Chief Rouhotas:

On August 8, 2008, the Office of Homeland Security (OHS) Monitoring and Audits Unit issued monitoring narrative report #M08-014. A corrective action plan was necessary due to administrative, programmatic and/or fiscal management noncompliant findings identified in the monitoring narrative report.

The Monitoring and Audits Unit is required by OMB Circular A-133 to conduct a follow-up to verify satisfaction of the corrective action plan. Your plan submitted to OHS on October 27, 2008 does not provide the detail, supporting documentation or action necessary to resolve the noted finding(s).

The following noncompliance findings were noted and still need corrective action by your agency.

1. Finding #1 – invoices for Exercise expenditures were not submitted.
2. Finding #4 – invoices for Planning cost for FY 2004-0045 for \$20,693 were not submitted. Items produced with Planning money were not submitted.
3. Finding #8 – unable to determine if M&A costs are allowable without functional timesheets.
4. Finding #9 – functional timesheets were not submitted.
5. Finding #10 – monitor unable to determine if there was CTO or backfill.
6. Finding #11 – unable to determine if overtime and backfill are allowable due to lack functional timesheets.

Please submit the requested information to the OHS Monitoring and Audits Unit no later than December 19, 2008.

If we do not receive your response by the designated due date, OHS will take action as appropriate including but not limited to: withholding or reducing the amount of any questionable costs, reduce the amount of the current grant award, terminate the current



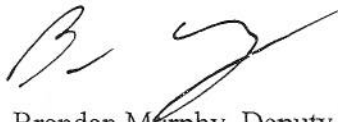
Imperial County

Page 2

grant award after providing the required written notice to the project, and denying future grant awards to the project and/or its sponsoring entity, its officers, and governing body.

If you have questions regarding this letter, please contact Jennifer Kolbe (Program Monitor).

Thank you for your cooperation.

A handwritten signature in black ink, appearing to be "B. Murphy", written over the printed name.

Brendan Murphy, Deputy Director  
Monitoring and Audits Unit

Cc: Cameron Bardwell, Program Representative,  
Brendan Murphy, Deputy Director  
Monitoring and Audits Unit, Chron File  
Grants Management Unit, Chron File

Imperial County  
Monitor Review Findings  
Corrective Action Plan

**Finding #1:** In the FY 2002-0133, the subgrantee did not provide documentation of the \$2,749 spent in Exercise monies for the Disaster Drill performed on November 13, 2003. A summary report, list of time sheets, instructors and any back fill were not submitted. In the FY 2003-0167 reimbursement, the subgrantee did provide supporting documentation in the way of overtime for the disaster drill at the S. W. Performing Arts Center. However, only \$6,742 was accounted for of the \$27,190 reimbursed. Table Top "Port of Entry" did not have supporting documentation in the way of a list of attendees, time sheets, instructors and any backfill.

**CAP Required:** The subgrantee must provide the missing documentation to satisfy the full reimbursement of \$2,749 for FY 2002-0133 and \$27,190 for FY 2003-0167. Further, the subgrantee must provide a corrective action plan to ensure that in the future, its Exercise management system is sufficient to account for all activities and expenditures reported.

**Action Taken:** The subgrantee self-certified that the county has implemented a better program management system that details the allocation of Exercise expenditures and supporting documentation for each activity performed.

**Finding not corrected** in providing documentation of monies spent in the amount of \$2,749 for FY 2002-0133 and the remaining \$20,448 for FY 2003-0167.

**Finding corrected** in self certification of an Exercise management system.

**Finding #2:** The subgrantee did not provide the Program Monitor with an After Action Report for the FY 2002-0133 Disaster Drill and the FY 2003-0167 Table Top "Port of Entry" and "Explosion at S.W. Arts Center exercises.

**CAP Required:** The subgrantee must provide an After Action Report.

**Action Taken:** The subgrantee submitted an After Action Report for all exercises.

**Finding Corrected.**

**Finding #3:** The subgrantee was reimbursed in the amount of \$13,000 for the FY 2004-0045 grant but the Program Monitor could only account for \$9,619.36. Further, the subgrantee did not submit the required documentation: training courses, qualified trainers and eligible attendees.

**CAP Required:** The subgrantee must provide documentation of courses taught, types of training provided, qualified trainers and documentation of eligible expenditures under Citizen Corps. The subgrantee must also provide a corrective action plan addressing how it will ensure that in the future, training expenditures are documented and accounted for by grant funding source.

**Action Taken:** The subgrantee submitted courses, eligible attendees and training certificates. The subgrantee also self certified to have a better Training program management system and supporting documentation for each activity performed.



**Finding #4:** In FY 2003-0167, the subgrantee was reimbursed \$7,109 in Planning money however, the Program Monitor did not receive documentation as to what was produced in the way of publications, threat assessments and or strategy development. Also, in FY 2004-0045, the subgrantee was reimbursed \$20,693 in Planning money under CCP, however this amount is not reflected on the ledger provided and are questionable costs.

**CAP Required:** The subgrantee must submit documentation of eligible Planning costs; regular time, overtime, workshops, travel costs, supplies and or plans in strategies, risk analysis and establishing mutual aid agreements. The subgrantee must submit documentation totaling \$20,693.

**Action Taken:** The subgrantee provided copies of the Citizen Corps programs.

**Finding Not Corrected**

**Finding #5:** The subgrantee does not have a general ledger accounting system with specific line items in M&A, Exercise, Training and Planning.

**CAP Required:** The subgrantee must provide a general ledger with the required line items.

**Action Taken:** The subgrantee provided a ledger with the required line items.

**Finding Corrected**

**Finding #6:** In review of the FY 2002-0088 grant, the subgrantee was able to show that the grant money was placed in an interest bearing account and gained \$161.32 in interest.

**CAP Required:** The subgrantee must submit a check to the U.S. Dept of Health and Human Services in the amount of \$61.32.

**Action Taken:** The subgrantee submitted a check to U.S. Dept of Health and Human Services.

**Finding Corrected**

**Finding #7:** The subgrantee did not provide a copy of the cancelled check written to U.S. Dept of Health and Human Services, to Office of Homeland Security.

**CAP Required:** The subgrantee must provide a copy of the cancelled check to U.S. Dept of Health and Human Services.

**Action Taken:** The subgrantee submitted a copy of the check to the Office of Homeland Security.

**Finding Corrected**

**Finding #8:** Allowable costs/activities of salaries charged to the grant

**CAP Required:** The subgrantee must submit functional timesheets in order for the Program Monitor to determine whether the costs are allowable.

**Action Taken:** The subgrantee did not submit functional timesheets.

**Finding Not Corrected.**

**Finding #9:** The subgrantee did not provide documentation for monies spent under Management and Administration in the following grant years: FY 2003-0167, \$3,764; FY 2003-0035, \$11,650; FY 2004-0045(SHSP) \$15,814; FY 2004-0045(LETTP) \$4,147.

The subgrantee did not maintain functional timesheets for allowable costs charged to the grant.

**CAP Required:** The subgrantee must provide functional timesheets for the M&A charged to each grant. Also, a worksheet must be provided that reflects:

- a. hours charged to the grant – broken down by years, activity and project.
- b. wage of employee.
- c. benefits charged to the grant.

Additionally, the subgrantee must provide a corrective action plan to ensure that in the future, it has a system in place that supports personnel charges to all OHS grants.

**Action Taken:** The subgrantee self certifies that it will maintain a detailed worksheet that reflects hours charged to the grant (broken down by year, activity and project); wage of employee and benefits charged to the grant. In addition, a functional timesheet was submitted.

**Finding Not Corrected:** functional timesheets not submitted.

**Finding Corrected:** self certification for detailed worksheets reflecting hours charged to the grant.

**Finding #10:** In reference to Finding #9, the Program Monitor was unable to determine if there was any overtime or backfill for the following: FY 2003-0167 for \$3,764; FY 2003-0035 for \$11,650; FY 2004-0045 SHSP grant for \$15,814 and FY 2004-0045 LETTP grant for \$4,147.

**CAP Required:** If the subgrantee is unable to submit functional timesheets, the subgrantee must submit a detailed reconciliation ledger report that matches the labor records detailing the expenditures reported by grant year. Pay registers must be included for any overtime and backfill for each exercise, including Table Top Exercise “Port of Entry,” “SEMS Training” and the “Explosion at S.W. Art Center.” The ledger will need to include:

- a. basis of OT/backfill
- b. reason for backfill and for whom
- c. hours charged
- d. rate of pay
- e. total cost break down charged to the grant as it relates to the attendees.

**Action Taken:** Functional timesheets were not submitted.

**Finding Not Corrected**

**Finding #11:** Due to Findings #8, #9 and #10, and the lack of supporting documentation provided, the Program Monitor was unable to ascertain if the costs are allowable.

**CAP Required:** The subgrantee must complete the Corrective Action Plan for findings #8, #9 and #10 before the Monitor can ascertain if the costs are allowable.

**Action Taken:** Findings #8, #9 and #10 were not corrected.

**Finding Not Corrected**

**Finding #12:** Upon review of the procurement and purchasing manual for Imperial County, the Program Monitor determined that the manual did not include language pertaining to the Davis-Bacon Act (fair employment), the California Environmental Quality Act (CEQA) or the National Environmental Protection Act (NEPA).



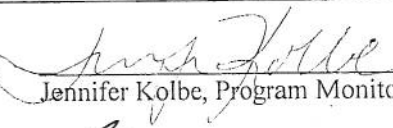
**CAP Required:** The subgrantee must ensure that the aforementioned language is included in its procurement policy. The county may use a separate addendum to comply with this requirement.

**Action Taken:** The subgrantee submitted an addendum with the required inclusion of the David-Bacon Act, NEPA, and CEQA.

**Finding Corrected**

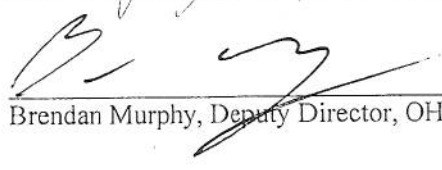
---

Prepared by:

  
Jennifer Kolbe, Program Monitor, OHS Administration Division, Monitoring & Audits Unit

11-24-08  
Date

Approved by:

  
Brendan Murphy, Deputy Director, OHS Administrative Division, Monitoring & Audits Unit

4/20/09  
Date



Imperial County  
Office of Emergency Services  
1078 Dogwood Road, Suite 104, Heber, CA 92249  
(760) 482-2400 Fax (760) 482-2427

Tony Rouhotas, Jr.  
Fire Chief/OES Coordinator

Rosa Hernandez  
Deputy Coordinator

October 27, 2008

Mohammad Mokarram  
Governor's Office of Homeland Security  
Monitoring and Audits Unit  
Sacramento, CA 95814

Re: Monitoring Report #M08-014

Dear Mr. Mokarram:

On August 27, 2008, Imperial County Office of Emergency Services received the monitoring report from our June 26, 2008 visit. The purpose of this letter is to respond to the findings listed within that report. Attached find the backup documentation as requested.

We would like to take this opportunity to thank you for your assistance and professionalism in this process.

Feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Tony Rouhotas, Jr.", written in a cursive style.

Tony Rouhotas, Jr.  
Fire Chief/OES Coordinator